

County/Municipality Code

Check the county/municipality code on your label (see example). **Do not use the label if any of the information is incorrect.** If your label contains inaccurate information or you do not have a label, or you used the label on your tax return, enter your four-digit code, one digit in each box, from the table on page 51. **If your municipality is not listed, enter the code for the municipality where you pay your property taxes.** This code identifies the county and municipality of your current residence. The county and municipality codes in these instructions are for Division of Taxation purposes only.

XXXXXXXXXXXXXXXXXXXXXXXXXXXX
 SMIT 1111
 SMITH JOHN & JANE
 123 MAIN STREET
 TRENTON, NJ 08611

County/Municipality Code
123123123900

Filing Status (Lines 1 - 5)

You must use the same filing status on your homestead rebate application as you do for your New Jersey Resident Income Tax Return (Form NJ-1040). If you do not file Form NJ-1040, use the same filing status as you would have used if you had filed the tax return. Indicate the appropriate filing status. Fill in only **one** oval.

Residency Status (Line 6)

If you were a New Jersey resident for only part of the taxable year, list the month, day, and year your residency began and the month, day, and year it ended. All months should be listed as two-digit numbers with the digits 01 for January, 02 for February, 03 for March, etc. Place the correct number for the beginning and ending months directly in the boxes containing the red letter "M," one digit in each box.

The days of the months should be listed as two-digit numbers beginning with the digits 01 for the first day of the month and ending with the digits 31 for the last day of the month. Place the correct number for the beginning and ending dates directly in the boxes containing the red letter "D," one digit in each box.

For calendar year filers the year should be entered as 02 and the numbers placed di-

Tax-Exempt, Subsidized, and Campus Housing

One of the qualifications for the New Jersey homestead rebate is that property taxes be paid on the applicant's principal residence, either directly or through rent. Thus, tenants living in dwellings which are not subject to local property taxes are not eligible for the rebate. This includes tenants living in tax-exempt housing or other dwellings owned by State, County, Municipal, or Federal government; students living in on-campus apartments at State colleges and universities; and tenants living in dwellings owned by religious, charitable, or other nonprofit organizations (including on-campus apartments at private nonprofit colleges and universities), if the property is exempt from local property taxes.

Do not complete the Homestead Rebate Application (Form HR-1040) if the dwelling you rent is not subject to local property taxes; you do not qualify for a rebate. If you are not sure whether the dwelling you rent is subject to local property taxes, contact your municipal tax assessor for information. The Division of Taxation audits returns to ensure that only qualified applicants receive rebates.

rectly in the boxes containing the red letter "Y," one digit in each box. Fiscal year filers should enter the appropriate year in the "Y" boxes.

Age 65 or Older, Blind, or Disabled (Line 7)

If either you or your spouse were 65 years of age or older or blind or disabled at the end of the tax year, **fill in only one oval** at Line 7 as follows:

- ♦ If you (or your spouse) were 65 or older, fill in the oval to the left of "Age 65 or older."
- ♦ If you (or your spouse) were 65 or older and you (or your spouse) were also blind or disabled, fill in the oval to the left of "Age 65 or older."
- ♦ If you (and your spouse) were under 65, and you (or your spouse) were disabled, fill in the oval to the left of "Blind or disabled."
- ♦ If you (and your spouse) do not meet the age or disability qualifications, fill in the oval to the left of "Not 65 or blind or disabled."

Fill in the "Age 65 or older" oval, or the "Blind or disabled" oval **only** if you or your spouse meet the qualifications; they do not apply to your dependents.

Proof of Age. The first time you (or your spouse) file a homestead rebate application and indicate that you (or your

spouse) are 65 years of age or older *you must enclose proof of age such as a copy of a birth certificate, driver's license, or church records.*

Proof of Disability. Disabled means total and permanent inability to engage in any substantial gainful activity because of any physical or mental impairment, including blindness. The first time you (or your spouse) file a homestead rebate application and indicate that you (or your spouse) are blind or disabled *you must enclose a copy of the doctor's certificate or other medical records evidencing legal blindness or total and permanent disability.* This information need not be submitted each year providing there is no change in your condition.

Application Section**Line 8 - Gross Income**

Enter on Line 8 the amount of income reported on Line 29 of your 2002 New Jersey income tax return, Form NJ-1040. If you did not complete Form NJ-1040, enter on Line 8 the same income as you would have reported on Line 29 if you had filed the tax return. Part-year residents must enter their income from all sources for the entire year.

NOTE: Social Security and Railroad Retirement benefits are exempt from New Jersey income tax and should not be reported as income on Line 8.